

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

Figures in Brackets represent income or a favourable variance

DIRECTORATE : ALL

AS AT	30-Nov-09	ANNUAL BUDGET	EXPENDITURE / INCOME TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT	NOTE
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE			
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8										
Corporate Governance		25,987	16,954	16,528	(426)	25,073	(914)	(3.5%)	(468)	1
Education Culture and Sport		174,394	108,842	102,221	(6,621)	175,923	1,529	0.9%	(229)	2
Enterprise, Planning and Infrastructure		26,843	17,895	13,201	(4,694)	28,321	1,478	5.5%	471	3
Housing and Environment		49,583	32,851	23,664	(9,187)	49,723	140	0.3%	35	4
Social Care and Wellbeing		111,509	78,046	81,601	3,555	113,578	2,069	1.9%	(4,408)	5
Office of the Chief Executive		945	631	619	(12)	890	(55)	(5.8%)	27	6
TOTAL OPERATIONAL BUDGETS		389,261	255,219	237,834	(17,385)	393,508	4,247	1.1%	(4,572)	
Miscellaneous Services		9,634	319	(3,231)	(3,550)	3,433	(6,201)	(64.4%)	154	7
Council Expenses		2,386	1,591	997	(594)	2,357	(29)	(1.2%)	(26)	
Revenue Costs Charged to Capital		1,571	1,047	0	(1,047)	1,571	0	0.0%	0	
Joint Boards		40,595	27,064	27,956	892	40,540	(55)	(0.1%)	0	
Contingency Provision		2,920	2,106	0	(2,106)	2,920	0	0.0%	0	
Ward Budgets		43	29	14	(15)	43	0	0.0%	0	
Trading Operations		(6,847)	(5,593)	(7,930)	(2,337)	(7,201)	(354)	5.2%	(423)	8
TOTAL CORPORATE BUDGETS		50,302	26,563	17,806	(8,757)	43,663	(6,639)	-13.2%	(295)	
TOTAL NET BUDGET / EXPENDITURE		439,563	281,782	255,640	(26,142)	437,171	(2,392)	-0.5%	(4,867)	
FUNDED BY :										
<u>GOVERNMENT SUPPORT</u>										
General Revenue Grant and Non-Domestic Rate Income		(333,426)	(222,284)	(218,488)	3,796	(333,479)	(53)	0.0%	(53)	
<u>LOCAL TAXATION</u>										
Council Tax & Community Charge/ Council Tax Arrears		(105,960)	(84,768)	(72,920)	11,848	(105,960)	0	0.0%	0	
<u>USE OF RESERVES & BALANCES</u>										
Use of Reserves & Balances		(177)	(177)	(177)	0	(177)	0	0.0%	0	
TOTAL FUNDING		(439,563)	(307,229)	(291,585)	15,644	(439,616)	(53)	0.0%	(53)	
OVERALL IMPACT ON GENERAL FUND BEFORE EXCEPTIONAL ITEMS										
		0	(25,447)	(35,945)	(10,498)	(2,445)	(2,445)	0.0%	(4,920)	
Exceptional item - VAT		0	0	(5,997)	(5,997)	(5,997)	(5,997)	0.0%	(2,297)	9
OVERALL IMPACT ON GENERAL FUND AFTER EXCEPTIONAL ITEMS										
		0	(25,447)	(41,942)	(16,495)	(8,442)	(8,442)	0.0%	(7,217)	

NOTES		Variance from Budget £'000	Change from Last Report £'000
Corporate Governance			
1	Net position principally reflects significant vacancies in staffing which is offset by anticipated reduced income from conveyancing work in respect of property sales for the Housing and General Services capital programmes.	(914)	(468)
	The movement since the last report reflects the identification of additional staff savings and increased income from legal work on projects, partly offset by additional costs on external support.		
Education, Culture and Sport			
2	Principally reflects estimated commitments on out of city placements and there are budget pressures arising from increasing pupil numbers needing additional support. Furthermore, sports income is expected to reduce probably reflecting the credit crunch.	1,529	(229)
	The favourable movement relates mainly to lower than anticipated payments to Aberdeen Sports Village.		
Enterprise, Planning and Infrastructure			
3	Reflects the prevailing market conditions and the adverse impact upon planning and building fee income.	478	(529)
	Savings have been identified in other areas resulting in this favourable movement from the last report. Work is ongoing to try and achieve further savings in order to achieve a balanced budget. Winter Maintenance expenditure offsets these savings.		
	Also significant additional costs associated with Winter Maintenance due to snow and ice from mid December into January.	500	500
	Provision for an additional £500k of expenditure on winter maintenance and road repair/maintenance subsequently required. There is an acknowledged requirement for further road repair work following the December / January snow, which will require to be assessed and addressed. The potential for additional snow clearing remains a possibility for the remainder of the financial year.	500	500
		1,478	471
Housing and Environment			
4	There are a range of variances included in the net figure which includes compostable food waste bags purchased for the new food collection service, no budget was included in 2009/10 for this purchase.	140	35
	The movement from the last report relates principally from the additional cost for compostable food bags partly offset by higher than anticipated income from Registered Landlords.		
Social Care and Wellbeing			
5	Principally reflects costs arising from commissioning of services for demand led community care and childrens' out of city placements. This is offset partially from budget savings in administration cost and transport costs.	2,069	(4,408)
	The change from the last report is resultant mainly from anticipated savings from management initiatives in obtaining greater economies and efficiencies. Furthermore, there are anticipated reductions in spending on the integrated drugs budget, adults community care packages and staff severance costs.		
Office of the Chief Executive			
6	Reflects vacant posts during the year.	(55)	27
	The adverse movement has arisen from additional pension costs being identified and there has been a substantial increase in hire charges for storage containers concerning elections.		
Miscellaneous Services			
7	Mainly reflects exceptional item in relation to capital financing charges.	(6,201)	154
	The movement from the last report is mainly due to a transfer of capital financing costs.		

NOTES		Variance from	Change from
Trading Operations		Budget £'000	Last Report £'000
8	Forecast out-turns for Property Letting, Building Services and Roads Services are all expected to show an improvement on budget, while Catering and Fleet Services are expected to show an adverse position. The favourable movement reflects improvements in the forecast out-turns for Property Letting and Building Services.	(354)	(423)
Exceptional Item			
9	Exceptional item in relation to VAT.	(5,997)	(2,297)
Sub Total		<u>(8,305)</u>	<u>(7,138)</u>
Minor Variations (Council Expenses, Joint Board Requisitions & Gov't Support)		(137)	(79)
Total (Favourable) Variance / Change		<u><u>(8,442)</u></u>	<u><u>(7,217)</u></u>